

# 2005 SURPLUS LINE TAX CALENDAR

## NOTICE TO ALL SURPLUS LINE BROKERS SUBJECT TO TAXATION PURSUANT TO SECTION 1774 ET. SEQ. OF THE INSURANCE CODE OF THE STATE OF CALIFORNIA

Brokers whose preceding year's tax liability was \$5,000 or more are required to pay the tax on business transacted each month pursuant to the California Insurance Code Section 1775.1. Use the following schedule to file monthly tax payment vouchers and to remit tax due:

Business transacted during the month of:	is due on or before:
JANUARY 2005.....	APRIL 1, 2005
FEBRUARY 2005.....	MAY 1, 2005
MARCH 2005.....	JUNE 1, 2005
APRIL 2005.....	JULY 1, 2005
MAY 2005.....	AUGUST 1, 2005
JUNE 2005.....	SEPTEMBER 1, 2005
JULY 2005.....	OCTOBER 1, 2005
AUGUST 2005.....	NOVEMBER 1, 2005
SEPTEMBER 2005.....	DECEMBER 1, 2005
OCTOBER 2005.....	JANUARY 1, 2006
NOVEMBER 2005.....	FEBRUARY 1, 2006
DECEMBER 2005 payment is included in the 2005 annual tax – NO voucher required .....	MARCH 1, 2006

The Surplus Line Broker's Monthly Tax Payment Vouchers **must** be returned to one of the following addresses:

**Monthly Tax Payments paid by CHECK  
should mail the CHECK and the monthly tax  
payment voucher to:**

State of California  
Department of Insurance  
Tax Accounting/EFT Unit  
P.O. Box 1918  
Sacramento, CA 95812-1918

**OR**

**Monthly Tax Payments paid by EFT or have  
a NET amount due of "0" should mail the  
monthly tax payment voucher to:**

First Class or Express Delivery  
State of California  
Department of Insurance  
Tax Accounting/EFT Unit  
300 Capitol Mall Suite 1400  
Sacramento, CA 95814

The tax payment vouchers are available on the California Department of Insurance web-site <http://www.insurance.ca.gov> under the "Industry" section. Click on the link "Tax Forms, Instructions and Information". Then click on "2004 Tax Forms, Instructions and Information" for tax return and voucher forms.

## IMPORTANT INFORMATION

- **MANDATORY PARTICIPATION:** Commencing January 1, 1995, entities subject to insurance tax, whose annual tax payment is \$20,000 or more are required to participate in the Electronic Funds Transfer (EFT) program pursuant to the California Insurance Code Section 1775.8.
- Those required to pay or have voluntarily elected to pay by Electronic Funds Transfer (EFT) must use the EFT method of payment and are still required to submit a monthly payment voucher.
- If paying by check, please include the Surplus Line License Number on the check.

For questions regarding the Electronic Funds Transfer (EFT) Program, contact the California Department of Insurance Tax Accounting/EFT Unit at (916) 492-3288, e-mail: [EFT@insurance.ca.gov](mailto:EFT@insurance.ca.gov), or write to:

State of California  
Department of Insurance  
Tax Accounting /EFT Unit  
300 Capitol Mall, Suite 1400  
Sacramento, CA 95814